

**TENNESSEE GENERAL ASSEMBLY  
FISCAL REVIEW COMMITTEE**



**FISCAL NOTE**

**HB 2244 - SB 2260**

March 14, 2016

**SUMMARY OF BILL:** Clarifies that registration taxes shall not be imposed on trailers used for the transportation of boats or drawn by an automobile or truck, unless the owner desires that the trailer be registered. Clarifies that trailers used in the furtherance of a business and truck trailers used for hauling freight, including freight trailers, semi-trailers, and pole trailers, shall be registered under Tenn. Code Ann. § 55-4-113.

**ESTIMATED FISCAL IMPACT:**

**NOT SIGNIFICANT**

Assumptions:

- The proposed legislation clarifies the current code and the current practice regarding registration of such trailers.
- Any impact on state or local revenue will be not significant.

**CERTIFICATION:**

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in blue ink that reads "Krista M. Lee".

Krista M. Lee, Executive Director

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